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BANGALORE, MONDAY, MARCH 26, 1951.

NOTIFICATION.

No. L.D. 3529, Bangalore, dated 26th March 1951.

Under Rule 36 of the Mysore Legislative Rules, the Mysore Health Cess Bill, 1951, together with the Statement of Objects and Reasons is published for general information.

THE MYSORE HEALTH CESS BILL, 1951.

A Bill to provide for the levy of a health cess on certain items of Revenue.

WHEREAS it is expedient to provide for the levy of a health cess on certain items of revenue; Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Health Cess Act, 1951. Short title, extent and commencement.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on the first day of April 1951.

2. In this Act— Definitions.

(1) "education cess" means the education cess leviable under the Mysore Elementary Education Act, 1941 (Mysore Act VI of 1941);

(2) "Government" means the State Government; and

(3) "notification" means a notification published in the *Mysore Gazette*.

Levy of Health Cess.

3. (1) There shall be levied and collected a health cess at a rate not exceeding one anna in the rupee as may be specified by the Government by notification on all the items of revenue on which the education cess is leviable.

(2) The Government may by notification levy the health cess on such other items of revenue as they may deem fit.

Mode of recovery of the cess.

4. (1) Any sum due on account of the health cess levied under sub-section (1) of section 3 shall be recoverable in the same manner as the education cess is recoverable.

(2) Any sum due on account of the health cess levied under sub-section (2) of section 3 shall be recoverable in such manner as the Government may prescribe by rules.

Levy of cess under other Acts not affected.

5. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of the health cess under this Act is in addition to and not in lieu of any other duty or cess that may be leviable under any other law for the time being in force.

Power to make rules.

6. The Government may, by notification, make rules for carrying out the purposes of this Act.

Statement of Objects and Reasons.

In view of the increased expenditure in Medical and Health Departments, it is necessary to tap additional sources of revenue at least to meet the increased cost of medicines, like D.D.T., etc. It is proposed to levy a health cess on the items of revenue on which education cess is levied. The question of extending the cess to other items of revenue is under consideration, and power has been taken under the Bill to enable such extension.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.